OUR BUDGET. OUR VALUES.

# Amendment 3: The Facts & The Future

## What do we want life in Wilton Manors to look like?

LET'S FIGURE THAT OUT TOGETHER.

## A message from Chris



Wilton Manors has never been short on opinions. I see that as a strength. We care about this city, and we care about what makes life here feel like home.

Now we need to bring that same energy to a difficult conversation about our budget.

Here in Wilton Manors, **54.21% voted NO** on Amendment 3 and **45.79% voted YES**. Statewide, it passed the required 60% threshold. Whether you supported it or opposed it, the next decisions belong to all of us.

**WILTON MANORS VOTE**

| 54.21% NO | 45.79% YES |
|---|---|

I am not asking you to become a budget expert or somehow find millions of dollars in cuts over your morning coffee. I want to know what you value, what changes you could live with, and where a tradeoff goes too far.

This guide puts the facts and choices on the table. The examples are starting points for discussion, not my recommendations or a list of cuts the Commission has approved. We will need more detailed work before acting on any of them.

**— Chris Caputo**

Local vote: verified percentages supplied by Chris Caputo. Amendment terms, passage and implementation: [3, 18].

THE SIZE OF THE CHALLENGE

# This is bigger than trimming around the edges.

The change arrives in phases. That gives us time to plan, but it does not make the choices disappear.

The state's forecast shows how much less city property-tax revenue Wilton Manors could receive compared with a future without Amendment 3. These are **annual losses**, not a running total. [1]

STATE ESTIMATE OF ANNUAL CITY REVENUE LOSS




**14.7%**

**The second-year loss is equivalent to 14.7% of today's $26.40 million General Fund.**

A comparison of scale, not a prediction of the future budget's exact size. [1, 2]

## Why you may have heard a smaller number

The difference is what the estimates include. The city's **$3.27 million** second-year estimate did not account for the tighter cap on non-homestead assessment growth. The state's **$3.89 million** estimate includes that change: lowering the annual cap from 10% to 5%. That adds about **$620,690** to the projected annual revenue loss. [1, 7]

The survey will use $3.89 million because it includes both the expanded homestead exemption and the tighter non-homestead assessment cap. Think of it as the scale of the challenge. The eventual budget choices will also depend on property values, tax rates, costs and other revenues.

Chart values rounded; exact state row: $2,095,555 / $3,892,002 / $4,179,260 / $4,462,347 / $4,738,815. [1, 2, 7]

YOUR TAX BILL, TRANSLATED

# “Millage” is a strange word. The idea is pretty simple.

A mill is $1 in tax for every $1,000 of taxable property value.

**1**

**What is it worth?**

Market value is the Property Appraiser’s estimate of what the property is worth.

**2**

**What is assessed?**

Assessment limits can hold the value used for taxes below market value.

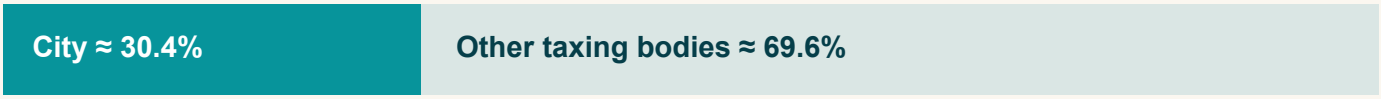
**3**

**What is taxable?**

Exemptions reduce the assessed value that a particular taxing body can tax.

At the city’s current operating rate of **5.9835 mills**, each $100,000 of city taxable value produces **$598.35** in city operating tax, before payment discounts. Your taxable value can differ for school taxes and other parts of the bill. [3, 4]

THE CITY IS ONE PIECE OF THE BILL




That chart compares tax **rates**: city operating plus voted debt, divided by the combined 2026 Wilton Manors rate. It is not an exact split of every household’s final bill. Exemptions differ, and separate assessments can add other charges. [4, 6]

## Will the rest of my bill change, too?

The larger homestead exemption applies to non-school property taxes. That can affect the county and applicable special districts as well as the city. It does not provide the same exemption increase for school taxes. Each taxing body also makes its own budget and rate decisions. [3]

A lower city tax bill does not automatically mean the same percentage reduction in your entire bill. Look at the whole bill, including fees and assessments, when thinking about your household’s costs.

2026 rate comparison: city operating 5.9835 + voted debt 0.1598 = 6.1433; combined rate 20.2050. [3, 4, 6]

FIRST, THE ROLLED-BACK RATE

# Same city revenue. Different household bills.

A “rolled-back” rate can rise when exemptions reduce the taxable value left on the roll.

Florida’s rolled-back rate is designed to raise roughly the previous year’s property-tax revenue from existing property, with adjustments including new construction. It does **not** keep every property’s bill unchanged. [5]

To put numbers around the choice, we calculated rates that would keep today’s **$14,832,688 in annual city operating-tax revenue**. The starting rate is 5.9835 mills. The two illustrations below use public inputs and different assumptions about future growth. [1, 19, 24, 25]

ILLUSTRATIVE REVENUE-PRESERVING OPERATING RATES • MILLS

| Tax year / city FY | If growth follows the county forecast[1] | If the city repeats its latest 4.73% growth[2] |
|---|---|---|
| 2027 / 27–28 | 6.3772 | 6.5013 |
| 2028 / 28–29 | 6.7103 | 6.9488 |
| 2029 / 29–30 | 6.3840 | 6.6813 |
| 2030 / 30–31 | 6.0574 | 6.4149 |
| 2031 / 31–32 | 5.7376 | 6.1502 |

In the county-growth illustration, the rate is about **6.6% above today’s rate in 2027** and **12.1% above it in 2028**. Growth can later lower it. Keeping today’s receipts does not replace all revenue in the state’s no-amendment forecast. These percentages describe the city operating rate, not the whole bill.

**These are planning calculations, not certified rolled-back rates.** The first uses Broward’s published pre-amendment taxable-value forecast as a proxy for city growth. The second repeats the city’s latest growth rate as a sensitivity test. Both deduct the state’s modeled amendment impact. Neither is a parcel-by-parcel city forecast.

The legal rolled-back calculation treats new construction separately. These illustrations use the total modeled roll to hold current receipts steady, so the certified rates can differ. Keeping today’s dollars also does not cover inflation or guarantee an unchanged service budget.

[1]January 8, 2026 state county-value forecast [25]. [2]July 1 city growth reported September 24 [19]. Full method: companion calculation notes.

HOMESTEADED HOMEOWNERS

# What could you save if the city raises its rate?

A larger exemption can still lower a homeowner's bill, even at a higher rate.

**2027 NON-SCHOOL EXEMPTION**

**$150,000**

**2028 NON-SCHOOL EXEMPTION**

**$250,000**

Here is the effect on eligible homesteads using the **county-growth rate illustration from page 4**: 6.3772 mills in 2027 and 6.7103 in 2028. For a fair comparison, each example holds assessed value constant and assumes no other exemptions. [3, 18]

**ILLUSTRATION: ANNUAL CITY OPERATING TAX ONLY**

| Assessed value | Today: 5.9835 mills | 2027: 6.3772 mills | 2028: 6.7103 mills |
|---|---|---|---|
| $200,000 | $889.08 | $318.86 | $0.00 |
| $350,000 | $1,786.61 | $1,275.44 | $671.03 |
| $600,000 | $3,282.48 | $2,869.74 | $2,348.60 |

For the **$350,000 assessed-value home**, the illustrated city operating tax falls from about **$1,787 today to $671 in 2028**. At today's rate, the 2028 tax would instead be $598. Raising the rate reduces the exemption's benefit, but does not erase it in this example.

## The same rate does not mean the same impact.

A homestead with $250,000 or less in assessed value could have no city taxable value left under the full 2028 exemption. A higher-value home still has taxable value exposed to the rate increase. People without homestead do not receive that larger exemption.

Existing Save Our Homes protection continues; actual assessments can change. Larger-exemption eligibility also depends on Florida residency rules. People who were not permanent Florida residents by the end of 2026 generally begin with a smaller exemption. County, school, debt and other charges are excluded here.

Today's ordinary non-school exemption: $51,411 [1]. New exemptions [3, 18]. Calculated examples, not individual tax or eligibility determinations.

# Renters, landlords and businesses

This page covers rental properties, commercial property and second homes. Homesteaded homes follow the different rules on page 5.

**The 5% assessment cap is not a 5% cap on the tax bill.**

The tighter cap limits eligible **non-school assessed-value growth**. It does not limit millage increases. Assessments may rise less than 5%, and exceptions apply to changes such as ownership or improvements. School assessments follow different rules. [3]

## What could that mean for apartment residents?

Using the same county-growth rate illustration as page 5, the table includes **5% assessed-value growth in 2027 and another 5% in 2028**, along with the modeled rate changes. Added building expense is divided equally among apartments, compared with the 2026 city operating tax. [16, 23]

| Property | 2027 extra per apartment / month | 2028 extra per apartment / month | 2028 extra tax: whole building |
|---|---|---|---|
| **Metropolitan**<br>179 apartments | $15.66 | $31.10 | $66,798 |
| **ANKR**<br>145 apartments | $16.59 | $32.93 | $57,303 |

Starting municipal taxable values: **$47,220,950** at Metropolitan and **$40,508,430** at ANKR. The table includes assumed 5% annual assessment growth (10.25% over two years). This is a growth illustration, **not a prediction that assessments or rents will rise by those amounts**. The same modeled city rates as page 5 are used. [16, 23]

These are building expenses, not rent predictions. Owners may absorb or pass along costs. Equal allocation ignores apartment size and any commercial share of a mixed-use parcel. Other taxes and assessments are excluded. A city rate increase also reaches homesteads with taxable value left, so its burden is not exclusively on renters and businesses.

BCPA 2026 records: Metropolitan folio 494226640010 [16]; ANKR folio 494227600010 [23]. Before payment discounts. Model: page 4 and notes.

# The city does not have one giant checking account.

Seeing a project under construction does not tell us which dollars paid for it.

The General Fund supports many everyday services. Utilities, mobility, grants and capital projects have their own purposes and rules. A capital plan identifies projects, but each project's actual funding matters: restricted infrastructure money usually cannot keep a program open.

| Money or charge | What residents should know |
|---|---|
| Water and sewer | Primarily pays for utility service, infrastructure, debt and reserves. Proper shared-cost reimbursements can support city administration; they already appear in the budget. [2, 17] |
| Parking and mobility | Parking and transit appear in the Mobility & Transportation Fund. Under the city's stated policy, retain these resources for mobility. Credit a General Fund benefit only if its legal and financial basis is documented. [2] |
| Building permits | Florida restricts building-code fee revenue to allowable enforcement costs, including reasonable related overhead. It is not a general-purpose revenue source. [8] |
| Recreation and rentals | There can be more discretion in pricing. Legal authority, access, resident discounts and the effect on participation still need review. |

## Two examples that help explain the difference

**Wayfinding:** the **$639,650** identified by Broward came from county transportation-surtax funding restricted to that project. **Canceling the signs would not have given us $639,650 to spend on other city services.** It was not an unrestricted payment the city could simply keep. [14]

**Another city's choice:** Hollywood budgeted a **$459,034** Parking Fund transfer into its General Fund in FY 2026. That documents a different structure, not permission for Wilton Manors to use the same approach. [13]

**The accounting version, in plain English:** GAAP and GASB standards help cities report money consistently. They do not decide which services we should value or authorize a fee. Florida law governs the budget, and one-time reserves cannot permanently replace recurring revenue. [9, 17]

Sources: adopted city budget [2], statutes [8, 9], Hollywood budget [13], Broward surtax project list [14], audited city statements [17].

# What do these services cost?

Use the records to understand the choices. A full budget is not automatically a full saving.

**FY 2026–27 ADOPTED ANNUAL BUDGETS [2]**




Library hours, program subsidies, rental prices, maintenance schedules and delivery partnerships are possible areas to examine. Shared costs, lost fees, contract commitments and transition costs determine what a change would actually save.

## “Parks and rec” also keeps the city looking cared for.

The Leisure Services study’s opening memo lists **medians, rights-of-way, waterways, City Hall and other public buildings**, as well as parks, programs and the library. Its staff and contractors do grounds, irrigation, custodial and repair work. A staffing cut could affect those duties too. [12, p. 1; 24]

## Circuit: contract price and budget are different measures.

The renewal agreement specifies **$25,137.15 a month** before applicable fare and advertising credits, for June 14, 2026–June 13, 2027. The adopted FY 2026–27 transit-operation budget is **$298,550**; FY 2024–25 recorded spending on that line was **$126,528**. These cover different periods. The service is funded through mobility/parking. [2, 20]

## Major events: verified city-approved safety support

| Calendar 2026 decision | Approved city support | Purpose |
|---|---|---|
| Stonewall • May 12 | $50,000 | Direct public-safety funding |
| Wicked Manors • June 23 | $50,000 | Security support |

The Stonewall minutes also report approximately **$135,000 in total 2025 public-safety costs**, covering several agencies. That is broader than the city’s $50,000 support. The approvals above are verified allocations, not final paid invoices or a single fiscal-year total. [21, 22]

The separate $69,350 Recreation special-events budget is already within Recreation above. Do not add the festival approvals to it without tracing the postings. Mobility also budgets event parking revenue: $15,000 for Stonewall and $10,000 for Wicked Manors. Those are revenues, not festival expenses. [2]

Sources: adopted budget [2]; Leisure study [12]; Circuit May 26 packet, pp. 40–46 [20]; May 12 and June 23 official minutes [21, 22].

EFFICIENCY BEFORE ASSUMPTIONS

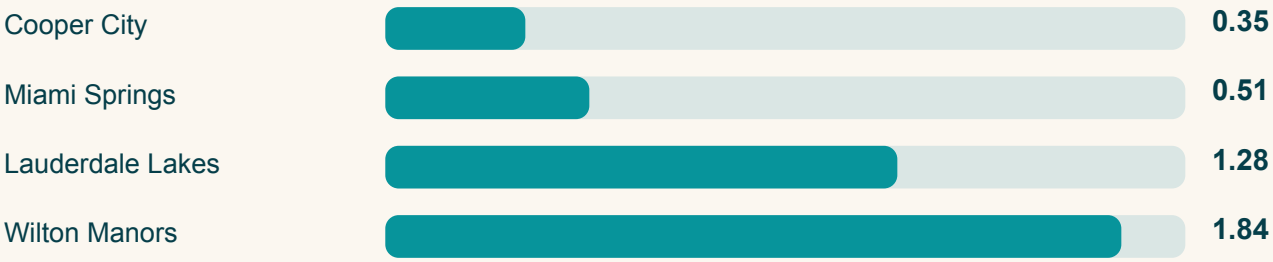
# “Find efficiencies” is a goal. It still needs a work plan.

The city has commissioned outside studies. They give us places to look, not a ready-made savings total.

**Police, 2026:** CPSM found staffing appropriate for workload and identified improvements in deployment, supervision, data and processes. A staffing cut would need its own service and safety analysis; this report is not evidence of a pool of spare officers. [10]

**Leisure Services, 2024:** Baker Tilly called for better workload information. Its peer comparison showed higher recreation staffing per resident here, alongside differences in programs, participation and facilities. Those differences matter. [12]

HISTORIC COMPARISON: RECREATION STAFF PER 1,000 RESIDENTS




FY 2022–23 data reported in the January 2024 study, Tables 3–5. Staffing includes full-time equivalents; functions and contracting differ. These are not current staffing levels or a recommended target.

**Utilities, 2024:** the study reported lower staffing per resident than its peer average and emphasized planning, work orders, technology and succession. Utility efficiencies also do not automatically become General Fund savings. The October 2024 action plans show implementation work; they do not establish today’s completion status or dollar savings. [12]

**The useful next step:** ask what has been implemented, what workload has changed, what service standard we want, and what net recurring saving remains. A vacant position, a job title or another city’s headcount is not enough to answer those questions.

## Now I want to hear what matters to you.

We can discuss spending reductions, legally available revenue increases, or a mix. Each needs the same questions: what changes, who pays, and does it still work next year? None is a recommendation in this guide.

The survey lets you protect priorities, test acceptable fees and tax changes, and compare answers with other participants. You can still submit with a gap. Honest feedback matters more than forcing everyone to claim they solved the budget.

Studies: CPSM July 2026 [10]; Baker Tilly January 2024 and October 22, 2024 implementation updates [12].

# Sources you can check.

Public sources checked November 10, 2026. Planning calculations are explained in the companion notes.


**[1] State Revenue Estimating Conference, July 10, 2026**
Wilton Manors loss row, printed p. 692; exemption model.

**[2] City FY 2026–27 adopted line-item budget**
General Fund, service totals, capital transfer, Fund 406.

**[3] Enrolled CS/HJR 1F, Amendment 3 text**
Exemptions, residency rules, assessment cap and spending language.

**[4] City budget page and adopted millage resolution**
5.9835 operating; voted-debt 0.1598 also listed by BCPA [6].

**[5] Florida Statutes 200.065**
Rolled-back rate calculation and adoption procedures.

**[6] Broward Property Appraiser, 2026 millage**
Wilton Manors code 0912, combined 20.2050.

**[7] City Amendment 3 presentation, Broward League**
Earlier local revenue-impact estimates.

**[8] Florida Statutes 553.80(7)**
Building-code fee limits and allowable uses.

**[9] Florida Statutes 166.241**
Municipal budget requirements.

**[10] CPSM police operations report, July 22, 2026**
Staffing and workload findings; executive summary and conclusions.

**[12] City Commission packet, October 22, 2024**
Leisure and Utilities organizational studies (January 2024) and action plans.

**[13] Hollywood FY 2026 adopted budget, p. 96**
Parking Fund transfer to General Fund.

**[14] Broward MPO transportation-surtax project list**
WILT013 wayfinding, recommended funding $639,650.

**[16] BCPA 2026 tax-year record, Metropolitan**
Folio 494226640010; taxable $47,220,950; 179 units.

**[17] City FY 2023–24 audited financial statements**
Fund accounting and interfund transfers, including p. 45.

**[18] St. Johns County Property Appraiser, Amendment 3**
Implementation and eligibility guidance.

**[19] Final city budget hearing, September 24, 2026**
Packet pp. 3–4: operating revenue, rates and 4.73% roll growth.

**[20] Circuit renewal packet, May 26, 2026**
Packet pp. 40–46: term, monthly payment and credits.

**[21] Stonewall funding, May 12, 2026 official minutes**
New Business: $50,000 approved; prior security cost ≈$135,000.

**[22] Wicked funding, June 23, 2026 official minutes**
Minutes pp. 5–6 and security sponsorship request.

**[23] BCPA 2026 tax-year record, ANKR**
Municipal taxable $40,508,430; 145 units.

**[24] City FY 2026–27 proposed budget narrative**
p. 2: 4% tax discount; pp. 112–113: Leisure duties.

**[25] State January 8, 2026 ad valorem forecast**
PDF p. 22: Broward County taxable-value baseline, 2026–2031.


## What still needs a firmer answer

Certified future tax rolls and rates; a city-specific forecast; final event invoices and their account postings; net savings from particular service changes; and current implementation results from the efficiency studies.

Chris Caputo supplied the verified local vote and confirmed the city estimate's omission of the tighter assessment cap. The rate calculations use public inputs but require stated modeling assumptions; they are not certified forecasts.

This is a draft in Chris's voice for review. Source links are clickable. Examples illustrate choices; they do not endorse any option.